

In the Specification:

Please replace the paragraph beginning on page 14, line 18 with:

The reading component H_R includes a bottom shield layer 52, a gap layer 55, a magnetoresistive element 53, and a top shield layer 51, from the bottom. The magnetoresistive element 53 may be an anisotropic magnetoresistive (AMR) element, a giant magnetoresistive (GMR) element, or a tunneling magnetoresistive (TMR) element. A first nonmagnetic insulating layer 12 composed of an inorganic material, e.g., Al_2O_3 or SiO_2 , is formed on the top shield layer 51, and the perpendicular magnetic recording head H_v according to the present invention is formed on the first nonmagnetic insulating layer 12. The perpendicular magnetic recording head H_v is covered with a protective layer 13 composed of an inorganic nonmagnetic insulating material or the like. The opposing face H_{1a} , which opposes the recording medium, of the perpendicular magnetic recording head H_v is substantially flush with the opposing face 11a of the slider 11.

Please replace the paragraph beginning on page 15, line 8 with:

In the perpendicular magnetic recording head H_v , an auxiliary magnetic pole layer 21 is formed by plating using a ferromagnetic material such as Permalloy (NiFe alloy). The auxiliary magnetic pole layer 21 functions as a so-called return path layer. A first nonmagnetic insulating layer 12 is formed under the auxiliary magnetic pole layer 21 (between the auxiliary magnetic pole layer 21 and the top shield layer 51) and around the auxiliary magnetic pole layer 21. As shown in Fig. 1, the surface (top face) 21a of the auxiliary magnetic pole layer 21 is flush with the surface 12a of the first nonmagnetic insulating layer 12.

Please replace the paragraph beginning on page 15, line 24 with:

A second nonmagnetic insulating layer 26 of Al_2O_3 or the like is formed over the surface 21a of the auxiliary magnetic pole layer 21 and the surface 12a of the first nonmagnetic

insulating layer 12 around the coupling layer 25. A coil layer 27 of a conductive material such as Cu is formed on the second nonmagnetic insulating layer 26. The coil layer 27 is formed by, for example, frame plating and has a spiral pattern with predetermined turns around the coupling layer 25. A bank layer 31 composed of a conductive material such as Cu is formed on a coupling end 27a at the winding center of the coil layer 27.

Please replace the paragraph beginning on page 24, line 26 with:

Referring to Fig. 7, an auxiliary magnetic pole layer 21 is formed on a first nonmagnetic insulating layer 12, and the backside in the height direction of the auxiliary magnetic pole layer 21 is also filled with the auxiliary magnetic pole layer 21. The upper surfaces of the auxiliary magnetic pole layer 21 and the first nonmagnetic insulating layer 12 are planarized by, for example, a CMP process.